

Chattanooga, Tennessee.
BOY DROWNED.
 Special to The Constitution.—The residence of
 Chattanooga, August 21.—The residence of
 in Gorman, of this city, was burglarized
 at night, and a fine gold watch and a sum of
 money was stolen.
 Timothy Kemall, a lad ten years old, son of
 a widow lady, while bathing with other boys
 in the river near Shannon's brickyard this

At 12 o'clock that night Walter Myers, of fourth precinct, found Mr. Cook lying insensible on a door step in James street, and it was with difficulty that he could be aroused. He appeared to be completely dazed, and could offer no explanation as to how he came to be lying there. The policeman took him to the Oak street station house, where it was found that he was suffering from the effects of a dose of laudanum. A strong emetic was administered by the police surgeon.

...two distinct systems of public education for the children in the same territory cannot, as a

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Is better in the city, and the price moderate.
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flavor to a glass of champagne, and to all summer drinks. Try 't, b t beware of counterfeits. Ask your grocer or druggist for the genuine article, manufactured by DR. J. G B SIEGERT & SONS.

J. W. WUPPERMANN, Sole Agent,

THE CONSTITUTION,

PUBLISHED DAILY AND WEEKLY

ATLANTA, GEORGIA.

THE DAILY CONSTITUTION is published every day, except Monday, and is delivered by carriers in the city, or mailed postage free at \$1 per month, \$5 for three months, or \$10 a year.

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ADDRESS all letters and telegrams, and make all drafts or checks payable to

THE CONSTITUTION, Atlanta, Georgia.

ATLANTA, GA., AUGUST 22, 1883.

INDICATIONS for the South Atlantic states, fair weather; in northern portion fair, preceded by partly cloudy weather and local rains; in southern portion variable winds, stationary or rising barometer and nearly stationary temperature.

The train passed over the Coosa river bridge in safety yesterday, and Atlanta was brought that much closer to Birmingham.

MILAN is visiting Francis Joseph; Alfonso will soon visit Wilhelm; meantime their starving subjects are plotting rebellion.

The British commons yesterday indulged in a sharp discussion over the arrest by the French of a meddlesome Englishman in Madagascar.

The Carroll county tragedy, in which bonnet strings led to the discovery of the remains of a missing girl, grows more interesting, as several near relatives have been arrested.

GILMER county has furnished something new in the way of sensations. The citizens invited the convicts to a dining last Saturday and made it very pleasant for the boys. In the language of the correspondent they "could not be induced to leave and risk chances elsewhere."

McNair is a Georgia village which has not, as yet, made much of a noise in the world, but she has a preacher who bids fair to take away the laurels from Beecher or Talmage. He has discovered that it is sinful to address a young lady seriously on the Sabbath, and demands of the Christian young men of his charge that they postpone the momentous question until Monday morning.

Governor McDaniel has required of the insurance agents in the state a fuller statement of the assets of their companies, than has heretofore been required. He also has published an official statement of the state's resources and liabilities more in detail and much more explicit than has been required by any governor since the law passed. In all official statements, whether from officers of the state, or from parties required to make reports, he insists on a faithful compliance with the statute and in this he will have the indorsement of every law-abiding citizen in the state.

JUDGE JERRY BLACK. It was not necessary that the news announcing the death of Judge Jerry Black should be accompanied by a biographical sketch. The memory of the public does not need to be revived with respect to either his personal history or his public services. He was a man who had made an impression upon his own and a succeeding generation. He possessed in a surprising degree those qualities which, though often vague and colorless in themselves, yet when combined make up individuality. The individuality of Judge Black was something extraordinary, and this will account for the fact that while he was neither a great statesman nor even a successful politician, his name is known and his character respected in all sections of the country.

Judge Black was a great lawyer, but his accomplishments in this direction fail to account for the extent of his fame and the esteem in which he was held by men of all shades of opinion. The secret of it was probably the fact that his mind was restless and enterprising in search of the truth and in defending it all hazards whenever, wherever and by whomsoever attacked. Indeed, he would travel out of his way to defend it, and his aggressive eloquence with the pen was such that few of his contemporaries cared to enter the argumentative lists against him.

He had a keener appreciation than Junius of the fact that satire is the most potent weapon of truth, and he wielded it with a skill that has not been equalled in our day and generation. Moreover, Judge Black possessed an integrity of character and intellect the effect of which seems to be lacking in the letters of Junius. There is no reason why the American lawyer should be compared to the anonymous British partisan, for Judge Black would have scorned to take shelter behind a pseudonym even though all the legions of the British empire frowned at him. The style of Judge Black is less inflated than that of the anonymous Englishman, and is therefore more powerful. He was a radical in defense of conservatism, and a furious adversary of any and all forms of tyranny.

In his death the country loses a grand character, the truth a fearless and aggressive champion, and democracy a powerful advocate.

SOUND PRINCIPLES OF TAXATION. The state system gives us a very good start. In theory, says Governor McDaniel, it is nearly right. If we can get the federal system in gunshot of it we shall do well—no wonders. The characteristic of the state system is levied ad valorem on realized property. Such is the state system. Taxes are laid not on this sort of property or on that sort—but indifferently and impartially upon all sorts. Nor are the taxes specific, but ad valorem according to the value of property.

This principle may not be properly carried out in practice. Men may differ also as to details of principle and details of method—but be this remembered, viz—that the widest divergence in their views would be narrow differences between state taxation and federal taxation. Emphatically, the mass of federal taxation

is not levied ad valorem on realized property. It is not levied on all the various sorts of property indifferently and impartially, but is levied on one sort and not on another. It is often specific and not ad valorem, and often compound—both specific and ad valorem.

In a word, whatever the state system is, that which the federal system is not. And so, all the friends of federal tax reform are agreed as to the substantial. They need not as yet agree as to minor details. There is heavy work to do before nice details are reached; work in which all agree.

We will devote this number to the rapid discussion of taxation, its principles, definition, objects, means, expenditure, evils, remedies. As to its principles, Adam Smith's four rules have become classic:

1. Citizens should contribute to government in proportion to their ability.
2. Taxes should be certain and not arbitrary; they should be definite and understood by all tax-payers.
3. The time and manner of payment should be convenient.
4. All the tax should reach the treasury, except reasonable expenses of collection.

These rules all spring from one general idea—already discussed—i. e., that of agency. The tax-payers as principals should control the agency by all ordinary means, and in these special ways (very special they are) appropriate to the peculiar nature of taxation, and the difficulties of controlling just such an agent as government.

To this end, first and foremost, knowledge is essential. The principal—the taxpayer should know all about the tax he pays, from beginning to end. The object, the means, the distribution of the tax, the disbursement—all should be known. The principals being numerous, the utmost plainness, perspicuity and publicity are necessary in the levy of taxes and in the expenditure. This is the very first and indispensable condition: Light, light, light.

A tax has been defined, "a burden imposed by government for public purposes." A just tax must conform to the four rules before given. It must be for proper public purposes, and must be levied upon citizens impartially, according to interest, qualified necessarily by ability to pay. The first clause limits the object of taxation; the second, the means.

The objects of taxation are proper public purposes. What are these? They are very few. The history of freedom is very largely the history of the reduction in the number and scope of the powers of government, and of the objects of taxation. Within very narrow limits, the more government costs the less it is worth. Especially is this true of a federal government—of our federal government. The more it costs, the greater the tendency to usurpation, the fault of all agencies.

The more it costs the harder it is to manage our own agent, the harder to keep out abuses and to reform them when in. Justice—the administration of justice—this is the central idea of just government. If it did this only it would avoid many dangers. In the present age the chief aim of good government is simply to keep money in the right pocket. The leading result of the federal government as now administered—is to transfer it to the wrong. This is an evil scarcely less urgent than anarchy itself. Yet the federal government can be and ought to be the instrument of immense untold good. To be such it needs only to be limited to the proper public purposes of a federal government. Then it is invaluable.

The objects of taxation should guide and limit the means, as to the amount raised; and as to the distribution, the aggregate being thus limited, the share of each taxpayer should be assessed in its proper proportion, viz: Interest qualified necessarily by ability to pay. In brief—burdens should be apportioned rightly between citizen and government and citizen and citizen. The means of taxation are very varied; they are the chief battle ground. The abuses in the means are to the full as great as in the end.

In disbursement are found all the dangers appertaining to collection and some more. The money once in hand, there are a thousand pleas for abuse. Indeed, this is the carcass; thither the eagles gather together.

The evils arise from two causes, wrong object, wrong means, or to put it otherwise, false collection, false appropriation are the evils of taxation. The present management of the federal government illustrates beautifully and appropriately nearly all the evils in principle and detail. The safeguards constantly applied in the state government, have been neglected in the federal (and the old safeguards removed by construction) till now the people are virtually out of doors and exposed, without constitutional protection, to the government, and the treasury to the marauders.

The remedies are to be found in a close adherence to sound principles as to objects, means and disbursements. The remedies, however, are not self-acting. The people must protect themselves against government as well as against other plunderers. If they understand the subject, its principles and truths—if they know the evils, they will remedy them. The basis of all the evils is ignorance—the basis of the remedies must be knowledge.

In taxation, as in all else, the first need is light, light, light.

not only studied the interests of the naval store interests, but has given careful attention to the interests of the railroads.

We advise our contemporary to have the commission interviewed on the subject.

It is claimed that Boston is in a state of decay as a literary center because the North American Review, a country weekly published monthly and edited by Mr. Rice, has been moved to New York. If there is anything literary in the Review we should be glad to have it pointed out.

The government wants to know what is in the beer the people drink. The people, on the other hand, don't care a continental what is in their beer as long as it is five cents a glass. We call the attention of everybody, including Mr. Dana, to the fact that this is centralization pure and simple.

When the managers of the Georgia railroad took their seats out of Wall street, they ought to have received a rising vote of thanks from the whole country. They set an example that will ultimately be followed by all railroad managers who believe in honest and legitimate business.

NONE of the corporals that have charge of the navy department during the absence of little Billy Chandler have the right to make contracts. This is a right that little Billy Chandler and big John Roach reserve to themselves.

The republicans are not satisfied with the democratic convention held the other day in Hamilton county, Ohio. It is really too bad that any set of democrats should be so impotent as to disappoint republican editors.

The census of 1880 will not be complete until 1900. Nobody knows when the census of 1890 will be completed. It goes to show that the republican party is a full of executive ability as a colony of couch dogs.

GENERAL ROBERTSON is out for Butler for president. It is so premature that it reminds us of a song that used to be sung by the negroes on the sea islands. The refrain was: "Po' Ross! Po' Ross!"

WALL STREET is getting more subdued. It will be quieter still when it discovers that it is immortal to the public whether the swindlers and manipulators sink or swim.

A TROTTERING calf from the west is vanquishing the trotting horses of the east. This calf may have an opportunity to become the president of the republican party.

It is a consolation to know that the recent shrinkage in railroad stocks foot up losses that fall exclusively upon speculators.

The New York Sun is opposed to the dead-head. This is true democracy. Your genuine dead-head is a republican.

To Miss Columbia: Dear Girl—If you want to get your census well taken, enroll the republican party.

The republican prospects in Ohio were not materially brightened by the Jayhawker style of politics.

We know of no objection to Judge Holman, of Indiana, as a democratic candidate for president.

POLITICAL NOTES.

THERE are 12,000 schoolhouses in Illinois. The Massachusetts democrats will hold their state convention at Springfield September 26th.

COLONEL JOHN JOHNSON, of Collin, Texas, the noted granger legislator, threatens the division of Texas into two or three states if the proposed constitutional amendments are adopted.

It is said that Senator Dawes will not return to Massachusetts before the middle of October, in which event another chairman of the committee on resolutions for the state convention will have to be selected.

The women of Boston seem to be losing what little interest they at first took in exercising the inestimable "right" of voting. Only forty of them have thus far this year come forward to be assessed for poll tax.

The days come and go, but we do not hear any explanation about how the civil service reform came to reform the late President Garfield's brother-in-law into two or three states if the proposed constitutional amendments are adopted.

The Kaw Indians, of Indian Territory, have dwindled from 10,000 in 1870 to about 300. The tribe was noted for the physical power and warlike disposition of the men, but the smallpox and other malignant diseases have nearly blotted it out of existence.

NEW YORK SUN: With more zeal than discretion General Mahone has taken pains to announce his preference for General Arthur as the republican candidate for president in 1884, over all other aspirants. This declaration was expected recently in a practical way by Senator Riddleberger, the colleague of Mahone, "We are for Arthur."

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other military officer, put their caps in their pockets, turn up their collars, enter a saloon, and engage unrecognized, in a rough-and-tumble fight with private.

SOUTHERN INTELLIGENCE. GEORGIA has more persons to a family than any other state.

ALABAMA has 8,230 native mothers whose husbands are of foreign birth.

RICK cutting has begun in earnest in parts of Louisiana, and the yield promises good.

THERE are more females engaged in agriculture in Georgia than any other state in the union.

THERE is a law prohibiting the sale of whisky in Lincoln parish, Louisiana, but it is said that it is not enforced.

SOUTH CAROLINA, according to the census, is the most illiterate state, 48.2 per cent. of the population being unable to read, and 53.4 per cent. unable to write.

A TWO-THOUSAND dollar Jersey cow, owned in Baltimore, Md., has recently earned the reputation of being the best butter producing cow in the United States, having, in a seven days' test, given 207 pounds of milk, which, made twenty-five pounds of butter and a half ounce of buttermilk, being one pound of butter from a little less than thirteen quarts, or six and a half quarts of milk.

GEORGIA, Tennessee and other southern states claim that dogs kill their sheep. In England pet dogs are becoming a serious drain upon the edible necessities and luxuries of life. Many pups are fed on toast and tea and eggs, and lamb chops, the gentlemanly daily orders a beefsteak and two glasses of wine for his dog. Some of them take brandy and soda, cheese and pickled oysters.

The Mississippi river, eight miles above Natchez, is caving rapidly in a direct line on the Mississippi through the old Natchez chute, which was once the bed of the Mississippi river. The distance from the point is less than a mile. More than a quarter of a mile has caved into the river during the last twenty months, and it is only a matter of time when the river will resume its old bed, abandoned more than forty years ago.

UNAPPRECIATED GENIUS.

Doeful Experience of a Versed Writer in the Herald Editorial Sanctum.

"A little thing I dashed off in a moment of poetic frenzy," said the long haired man as he unfolded some manuscript in the editorial sanctum. The gentleman who always holds the umpire to blame listened to the first line:

"The field is fresh with sparkling dew—"

"Field fresh, eh? Well, we're having a good many fresh fields this season," said the long haired man, when George Wright used to play left field and his brother center, but then—"

"Ah, I see you are not the man for whom I am looking," and the poet went into the exchange room.

The field is fresh with sparkling dew, and everything looks bright and new—"

"Yes, I know everything looks that way," said the exchange editor, but if you read down into it a little further, you'll find it's a very different matter. These literary pirates are becoming so bold they are even stealing from the poet.

The wild-eyed man saw he was not appreciated here and went to the local room.

"The field is fresh with sparkling dew, and everything looks bright and new—"

"The sun, each moment rises higher, and the sun, each moment rises higher—"

"By jinks!" exclaimed the poet, reporter, "Fire! You don't say so? Where?" and he darted through the doorway.

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when some one who in worldly goods seems no richer than yourself, is a busy with his wife, she loses sight of the great sustaining love, and hankers after tangible affection, a street display of love.

"I am a young man of energy and good business capacity. I can work and earn money."

"No use in prolonging this conversation. I have told you that you shall not marry my daughter. I shall keep a close watch, and if I see you here again I shall act with violence."

"Well, colonel," said the young man with firmness, "the gentler resources have failed. I am compelled to adopt the last resort. Some time ago, before you suspected that I was attached to your daughter, you borrowed \$100 of me. Steady, sir; hear me through. You thought I had forgotten the transaction, but I hadn't. Now, sir, I intend to marry your daughter. If you persist in refusing me, I shall don you for the money every time I see you."

The colonel sat for a moment in deep thought. Finally he said: "Say, Bob, don't say anything more about the \$100; lend me five more and take the girl."

GEORGIA'S GIANTS.

Their Personal Peculiarities—The "Big Four," Only Two of Whom Now Remain.

Atlanta Correspondence of Globe-Herald.

I was seated near a group of Georgia legislators just within the front entrance of the U. S. Kimball house, at 6 o'clock in the afternoon listening to a spirited discussion over the bill just enacted authorizing the counties to tax the property of railroads, when some one interrupted the discussion with the remark: "There comes General Robert Toombs."

I looked toward the entrance to see a man dressed in a loose fitting linen suit, with gray hair and shuffling feet, stooping shoulders and halting gait. He appeared to lean heavily on his cane as he stooped on the doorway to speak to a friend who awaited him. His eyes were lustreless and his face tremulous. One who knew the state politician, however, the aggressive leader, the fiery debater, the magnificent specimen of physical manhood personated in the United States senator, Robert Toombs, twenty-five years ago, must look regretfully at the weak old man whose physical debility is hardly suggestive of the shrinkage of his reputation and influence as a publicist. Personal friends, however, he is held in esteem as a leader, a statesman, social or business life, Robert Toombs is esteemed for all that is honorable. His nearest neighbors are his best friends. All who know him admire his generosity and integrity. Only in political affairs are his tongue and pen at discord.

While General Toombs was receiving the greetings of the gentlemen who had gathered about him, a carriage drawn by a span of black horses passed in front of the hotel, through the open doorway of which was visible the head and white hair and beard of Joseph E. Brown, some one on the outside, a state senator, remarked to his right hand neighbor:

"These are the remaining two of Georgia's quartette of ablest minds; Stephens and Hill are gone."

THE SENATOR WAS RIGHT. Alexander H. Stephens, Benjamin H. Hill, Robert Toombs and Joseph E. Brown were Georgia's "big four" in affairs of state during recent years. Each was prominent in the southern confederacy. Stephens was vice president, Hill was lieutenant governor, Toombs was leader of the Jeff Davis wing in the senate, while Joseph Brown was Georgia's war governor.

The course of each of the four subsequent to the war has been distinct. Brown joined the republican party in '68, was prominent in its ranks until 1870, when he returned to the democratic fold. He was a Bourbon democrat in '72, refusing to support Greeley, but after his re-election congress was virtually a reconstruction in '67, Hill was affiliated with reconstruction in '72, and was a Bourbon after the war. Hill was a Bourbon after the war, and was a Bourbon after the war.

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